

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

PAULA K. DAVIS,

Respondent.

CIVIL ACTION FILE NO.

1:15-mi-00101-WSD-CMS

FINAL REPORT AND RECOMMENDATION

The above-styled miscellaneous matter is before the Court on the government's Petition to Enforce Internal Revenue Service Summons that was filed by Petitioner United States of America against Respondent Paula K. Davis on December 11, 2015. [Doc. 1, the "Petition"].

By Order to Show Cause entered on December 17, 2015, the Court ordered Respondent to appear, in person, before the Court on January 20, 2016, at 10:00 a.m., in Courtroom 1810, Ted Turner Drive, S.W., in Atlanta, Georgia, to show cause why she should not be compelled to comply with the Internal Revenue Service ("IRS") summons that was issued to and served upon her on May 22, 2015 (the "Summons"). On January 4, 2016, Petitioner filed a motion seeking a continuance in order to perfect service upon Respondent [Doc. 3].

On January 5, 2016, the Court issued an Order granting Petitioner's motion, and moved the Show Cause hearing date from January 20, 2016 to February 23, 2016. [Doc. 4]. The Court's December 18, 2015 Order to Show Cause, together with the Petition and its exhibits, and the Court's January 5, 2016 Order granting the Petitioner's motion to continue were served on Respondent Paula K. Davis on January 7, 2016, in accordance with Federal Rule of Civil Procedure 4(e), by personal service upon Respondent at her home address in Acworth, Georgia. [Doc. 5, Decl. of Service].

On February 23, 2016, the Show Cause hearing commenced at approximately 10:30 a.m., and at 10:42 a.m., the Respondent appeared and produced to the Petitioner the books, records and/or other data described in the Summons.

Accordingly, there being nothing further before the Court, I **RECOMMEND** that the government's Petition to Enforce IRS Summons [Doc. 1] be **DISMISSED AS MOOT**, that the reference to the undersigned be terminated, and that this miscellaneous case be closed.

IT IS SO RECOMMENDED, this the 23rd day of February, 2016.

A handwritten signature in blue ink, reading "Catherine Salinas". The signature is fluid and cursive, with the first name "Catherine" and last name "Salinas" clearly distinguishable.

CATHERINE M. SALINAS
UNITED STATES MAGISTRATE JUDGE